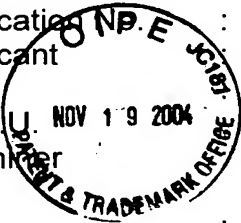


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.	:	10/511494	Confirmation No.	N/A
Applicant	:	Hiroshi Mitsuyoshi et al.		
Filed	:	October 15, 2004		
TC/AU	:	N/A		
Examiner	:	N/A		
Title	:	METHOD OF MANUFACTURING ANNULAR BODY		
Docket No.	:	KOY-15743		
Customer No.	:	040854		



LETTER

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir/Madam:

Applicant encloses herewith the required Declaration for the above-identified application. The \$130.00 fee to cover the late filing fee surcharge for the enclosed declaration was included in the filing fee sent on October 15, 2004.

If there are any further fees resulting from this communication not covered by the late filing fee surcharge included in the filing fee sent on October 15, 2004, charge the same to Deposit Account No. 18-0160, Order No. KOY-15743.

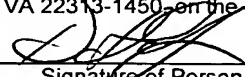
Respectfully submitted,

RANKIN, HILL, PORTER & CLARK LLP

By   
David E. Spaw, Reg. No. 34732

4080 Erie Street  
Willoughby, Ohio 44094-7836  
(216) 566-9700

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated below.

	_____ Signature of Person Mailing Paper
11/16/04 Date	David E. Spaw Printed Name of Person Mailing Paper